

SC013948



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3,148				3,148	2,505
Legacies	-				-	-
Grants	5,000				5,000	-
Receipts from fundraising activities	1,862				1,862	4,307
Gross trading receipts	15,523				15,523	15,474
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	1,567				1,567	1,942
A1 Sub total	27,100	-	-	-	27,100	24,228
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	27,100	-	-	-	27,100	24,228
A3 Payments						
Expenses for fundraising activities	51				51	1,464
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	33,073				33,073	28,688
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Other	-				-	-
A3 Sub total	33,124	-	-	-	33,124	30,152
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	33,124	-	-	-	33,124	30,152
Net receipts / (payments)	(6,024)	-	-	-	(6,024)	(5,924)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(6,024)	-	-	-	(6,024)	(5,924)

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	60,427				60,427	66,351
	Surplus / (deficit) shown on receipts and payments account	(6,024)				(6,024)	(5,924)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	54,403	-	-	-	54,403	60,427
B2 Investments							
B3 Other assets							
B4 Liabilities							
B5 Contingent liabilities							
Signed by one or two trustees on behalf of all the trustees							
Signature		Print Name		Date of approval			
Malcolm James Crosby		Malcolm James Crosby		24 February 2026			
Eleanor Hubbard		Eleanor Hubbard		24 February 2026			

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Funds are kept in 5 separate bank accounts, one for fundraising events, one for operating the Company, three interest-bearing deposit accounts with different notice periods, so we can access funds if required. The purpose of the funds is to allow Fife Opera to present musical performances of a high standard and promote the enjoyment of music in the Fife area. We aim to encourage young people in particular to perform on stage and to improve their understanding and musical ability.

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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Authority under which paid	£
Rosemary Nairne - fees for Assistant Musical Director	1,640

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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[illegible][illegible]

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subscriptions	2,298				2,298	2,305
Friends of Fife Opera	580				580	175
Other donations	270				270	25
					-	-
Total	3,148	-	-	-	3,148	2,505

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
E Power Ltd	1,000		1,000	-
Russell Trust	1,000		1,000	-
Turcan Connell	3,000		3,000	-
			-	-
Total	5,000	-	5,000	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bank interest	1,567				1,567	1,942
Gift Aid	-				-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	1,567	-	-	-	1,567	1,942

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Professional fees and expenses	14,209				14,209	10,305
Orchestra costs, performing royalties	7,921				7,921	8,323
Theatre Hire & surtitles	5,183				5,183	5,044
Costumes, properties, scores,	244				244	407
Sets, lighting, video, photos	420				420	750
Rehearsal premises	1,824				1,824	1,330
Printing, publicity & programmes	1,370				1,370	451
Gifts & donations	148				148	102
Insurance	665				665	663
Costume store running costs	850				850	1,119
Admin & postages	34				34	49
NODA sub	205				205	145
Total	33,073	-	-	-	33,073	28,688

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3,148				3,148	2,505
Legacies	-				-	-
Grants	5,000				5,000	-
Receipts from fundraising activities	1,862				1,862	4,307
Gross trading receipts	15,523				15,523	15,474
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	1,567				1,567	-
Sub total	27,100	-	-	-	27,100	1,942
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	27,100	-	-	-	27,100	24,228
Payments						
Expenses for fundraising activities	51				51	1,464
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	33,073				33,073	28,688
Grants and donations	-				-	-
Governance costs:						
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Sub total	33,124	-	-	-	33,124	30,152
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	33,124	-	-	-	33,124	30,152
Net receipts / (payments)	(6,024)	-	-	-	(6,024)	(5,924)
Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(6,024)	-	-	-	(6,024)	(5,924)

Nature and purpose of funds

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total						
Total receipts						
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total						
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total						
Total payments						
Net receipts / (payments)						
Transfers to / (from) funds						
Surplus / (deficit) for year						
Nature and purpose of funds						